

## PUBLICLY HELD U.S. CORPORATIONS IDENTIFIED AS EXPATRIATING TO OFFSHORE TAX HAVENS

(Partial list based on information available as of 06/30/04)

<u>Company Name</u>	<u>Ticker Symbol</u>	<u>Exchange</u>	<u>Domestic Headquarters</u>	<u>Expatriation Date</u>	<u>Offshore Haven</u>
Accenture, Ltd.	ACN	NYSE	Chicago, IL	2001	Bermuda
Cooper Industries, Ltd.	CBE	NYSE	Houston, TX	2002	Bermuda
Everest Reinsurance Group, Ltd.	RE	NYSE	Liberty Corner, NJ	2000	Bermuda
Foster Wheeler, Ltd.	FWLRF	OTC BB	Clinton, NJ	2001	Bermuda
GlobalSantaFe (Global Marine)	GSF	NYSE	Houston, TX	2001	Cayman
Helen of Troy, Ltd.	HELE	NASDAQ	El Paso, TX	1994	Bermuda
Ingersoll-Rand Company, Ltd.	IR	NYSE	Woodcliff Lake, NJ	2002	Bermuda
Leucadia National Corp *	LUK	NYSE	New York, NY	Pending	Pending
McDermott International, Inc	MDR	NYSE	New Orleans, LA	1983	Panama
Nabors Industries, Ltd.	NBR	AMEX	Houston, TX	2002	Bermuda
Noble Corporation (Drilling)	NE	NYSE	Sugar Land, TX	2002	Cayman
PXRE Group, Ltd.	PXT	NYSE	Edison, NJ	1999	Bermuda
Seagate Technology	STX	NYSE	Scotts Valley, CA	2002	Cayman
Transocean, Inc.	RIG	NYSE	Houston, TX	1999	Cayman
Tyco International, Ltd.	TYC	NYSE	Exeter, NH	1997	Bermuda
Weatherford International, Ltd.	WFT	NYSE	Houston, TX	2002	Bermuda
White Mountains Insurance Group, Ltd.	WTM	NYSE	Hanover, NH	1999	Bermuda
Xoma, Ltd.	XOMA	NASDAQ	Berkeley, CA	1999	Bermuda

Sources: Office of U.S. Representative Lloyd Doggett (Texas) based on Library of Congress records; Office of U.S. Representative Richard Neal (Massachusetts) based on various news sources; Bloomberg, recent SEC filings.

Note: Chart reflects public companies identified as of June 30, 2004, and is not reflective of the status of any company (public or private) after that date.

Investment actions by Pooled Money Investment Account, CalPERS, and CalSTRS would be contingent on independent verification.

\* Leucadia National Corporation has until 2005 to move offshore, but has not actually done so.